Year-End Report No. 9 - Analysis of Change in Fund Balance

Purpose

Report No. 9, Analysis of Change in Fund Balance, (also known as the Statement of Operations), provides the beginning Fund Balance for the fiscal year, plus any additions (e.g., revenues), less deductions (e.g., expenditures), to determine the ending Fund Balance. Agencies/Departments must prepare Report No. 9 when they account for any one of the following:

- a. A non-governmental cost fund in its entirety.
- b. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund (e.g., Fund 0890) and Special Deposit Fund (e.g., Fund 0942).
- c. Non-Treasury Trust Funds Non-Treasury Trust Funds include all money outside the State Treasury and all Agency Trust Funds Cash (e.g., Fund 0990).

Reference Documents

- **★** Job Aid FISCal.254 Analysis of Change of Fund Balance Report
- **★** Report No. 7, Pre-Closing Trial Balance
- * Report No. 8, Post-Closing Trial Balance
- ★ Report No. 20, Statement of Financial Condition
- **★** SAM Section 7963
- **★** Finance Year-End Training Presentation Session 2, Report No. 8
- **★** DOF eLearning YE-Report No. 7
- Chart of Accounts Crosswalk of Accounts to Legacy Accounts Department Use (Finance, FI\$Cal Resources for Accounting web page)
- ★ State Controller's Office Year-End Financial Reports Procedure Manual (Budgetary/Legal) refer to Nongovernmental Cost Funds chapter
- **★** Year-End Reporting Checklist

How to Prepare

Report No. 9 is generated in FI\$Cal. Follow the steps in Job Aid FI\$Cal.254 to generate the report. Below is a summary of the criteria to run the report.

Navigation: Main Menu→FI\$Cal Processes→FI\$Cal Report→GL Reports→Analysis of Change in Fund Balance

How to Prepare (Cont.)

Parameters: Business Unit, Fund Tree, Fund Node, Ledger, and As-of Date. No data will appear in the report unless the BUDLEGAL ledger (BLL) allocation process has been run.

How to Validate

To validate the completeness and accuracy of Report No. 9:

- 1 Review report header information, including the As of Date.
- 2 Validate the Business Unit and Fund number and title.
- 3 Adjustment Period 998 must be included in the report.
- 4 Account numbers and titles must be in Legacy UCM values.
- **5** Reconcile Revenue and Appropriated Expenses account balances to the Report No. 7.
- 6 Beginning Fund Balance must equal the prior year's ending Fund Balance on the Report No. 9. Any discrepancies must be footnoted with an explanation of the changes made subsequent to the submission of the prior year's financial statements.
- 7 Ending Fund Balance must equal the Fund Balance shown on Report No. 20, as well as the Fund Balance on Report No. 8.

Note: Federal Trust Fund (Fund 0890)

- I For Federal Trust Funds, Report No. 9 will not display Beginning Fund Balance and Ending Fund Balance lines since they must have zero balances. If a Fund Balance exists, the agency/department should research and resolve the issue prior to closing and submitting their financial reports.
- II Reconcile Revenue and Appropriated Expenses account balances to Report No. 7. In addition, Revenue must equal Appropriated Expenses on Report No. 7.

Revenue accruals (A-9) for fund 0890 may need to be posted in period 998 to ensure Revenue equals Appropriated Expenses:

- COA A-9 Revenue Accrual:
 - Dr. Account 1260000 Due From Federal Government Cr. Account 4400000 - Federal Government Receipts
- UCM A-9 Revenue Accrual:
 Dr. GL 1510 Due From Federal Government
 Cr. GL 8000 Revenue
- III Since Revenue equals Appropriated Expenses, there will not be a Fund Balance amount displayed on Report No. 9 and Report No. 8.

Important Notes/Tips

- ★ Fund 0890, Report No. 9 must have zero Beginning and Ending Fund Balances.
 - Variances between Revenue and Appropriated Expenses may be due to accounts 4902000 – Unappropriated Federal Receipts and account 5902000 – Federal Refunds to Reverted Appropriations not netting to zero.
- * For non-shared funds, the 65 account will not appear in Report No. 9 as it does not close out to Fund Balance.
- **★** Beginning Fund Balance must equal the ending Fund Balance from the prior year's Report No. 9.
- ★ If your agency/department made entries that changed the prior year's ending Fund Balance reported to SCO, the beginning Fund Balance and prior year adjustment accounts on Report No. 9 must be footnoted to explain the difference.
- * SCO will refer to Report No. 9 to obtain additional information that may help resolve any Report No. 7 discrepancies.

For illustration purposes, below is a Report No. 9 sample.

1 REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-XX As of 06/30/20XX			
Business Unit: Fund: Subfund:	1234 - Department of Training 0942- Special Deposit Fund 2	Report ID: Run Date: Run Time: 3 Adjustment Period:	RPTGL113 8/20/20XX 12:01:10 998
Account Number	Account Title	-	Total
5530	Fund Balance - Unappropriated, July 1, 20	020	6,165,404.90
8000 5	Additions: Revenue Total Additions	3,952,475.41 (a)	3,952,475.41
9000	Deductions: Appropriated Expenses Total Deductions	2,702,152.17 (b)	2,702,152.17
	Adjustments to Fund Balance: Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30,	2021	7,415,728.14 7
Name of Contac	t Person (Type or Print)	Telephone Number	

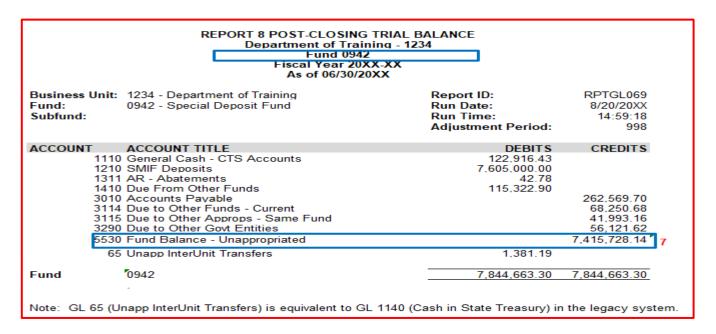
For illustration purposes, below is a Report No. 7 sample to reconcile to Report No. 9.

REPORT 7 - PRE-CLOSING TRIAL BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-XX As of 06/30/20XX					
Business Fund: Subfund:		1234 - Department of Training 0942 - Special Deposit Fund	ı	Report ID: Run Date: Run Time: Adjustment Period:	RPTGL068 8/20/20XX 14:59:18 998
ACCOUN'	Т	ACCOUNT TITLE		DEBITS	CREDITS
	1110 1210 1311 1410 3010 3114 3115 3290 5530	General Cash - CTS Accounts SMIF Deposits AR - Abatements Due From Other Funds Accounts Payable Due to Other Funds - Current Due to Other Approps - Same Funds Due to Other Govt Entities Fund Balance - Unappropriated Unapp InterUnit Transfers Revenue	nd	122,916.43 7.605,000.00 42.78 115,322.90	262,569.70 68,250.68 41,993.16 56,121.62 6,165,404.90 3,952,475.41 5 (a)
	9000	Appropriated Expenses	5 (b)	2,702,152.17	
Fund		0942		10,546,815.47	10,546,815.47
Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.					

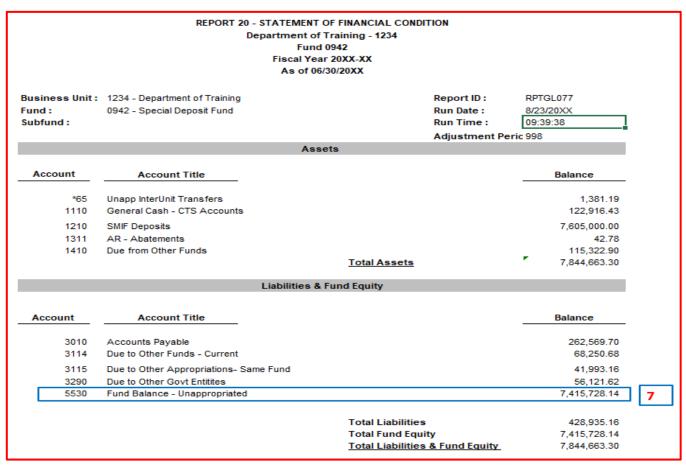
For illustration purposes, below is a Prior Year's Report No. 9 sample.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-20XX As of 06/30/20XX				
Business Unit: Fund: Subfund:	1234 - Department of Training 0942- Special Deposit Fund	Report ID: Run Date: Run Time: Adjustment Period:	RPTGL113 8/20/20XX 12:01:10 998	
Account Number	Account Title		Total	
5530	Fund Balance - Unappropriated, July 1, 2019		6,060,404.90	
8000	Additions: Revenue Total Additions	3,453,475.41	3,453,475.41	
9000	Deductions: Appropriated Expenses Total Deductions	3,348,475.41	3,348,475.41	
	Adjustments to Fund Balance: Total Adjustments		0.00	
0942	Fund Balance - Unappropriated, June 30, 2020		6,165,404.90 6	

For illustration purposes, below is a Report No. 8 sample used to reconcile to Report No. 9.



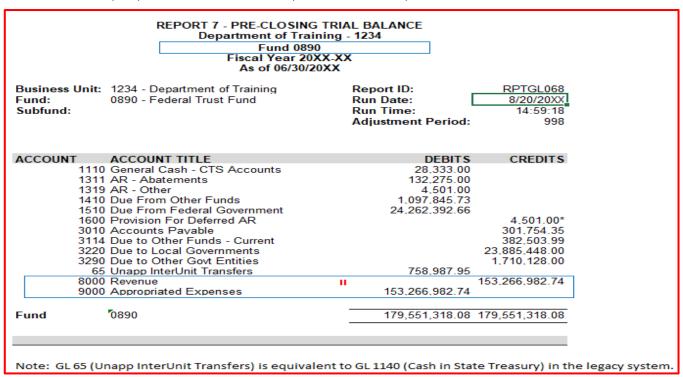
For illustration purposes, below is a Report No. 20 sample used to reconcile to Report No. 9.



For illustration purposes, below is a Report No. 9 sample for Federal Trust Fund.

		NALYSIS OF CHANGE IN FUND BALANCE epartment of Training - 1234 Fund 0890 Fiscal Year 20XX-XX As of 06/30/20XX	
Business Unit: Fund: Subfund:	1234 - Department of Training 0890- Federal Trust Fund	Report ID: Run Date: Run Time: Adjustment Period:	RPTGL113 8/20/20XX 12:01:10 998
Account Number	Account Title Fund Balance line		Total
8000 II	Additions: Revenue Total Additions	153,266,982.74	153,266,982.74
9000	Deductions: Appropriated Expenses Total Deductions	153,266,982.74	153,266,982.74
I - No Ending Fu	Adjustments to Fund Balance: Total Adjustments		0.00

For illustration purposes, below is a Report No. 7 sample for Federal Trust Fund.



For illustration purposes, below is a Report No. 8 sample for Federal Trust Fund.

REPORT 8 - POST-CLOSING TRIAL BALANCE Department of Training - 1234 Fund 0890 Fiscal Year 20XX-XX As of 06/30/20XX				
Business Unit: Fund: Subfund:	1234 - Department of Training 0890 - Federal Trust Fund	Report ID: Run Date: Run Time: Adjustment Period:	RPTGL069 8/20/20XX 14:59:18 998	
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	
1110 1311 1319 1410 1510 1600 3010 3114 3220 3290 65	General Cash - CTS Accounts AR - Abatements AR - Other Due From Other Funds Due From Federal Government Provision For Deferred AR Accounts Payable Due to Other Funds - Current Due to Local Governments Due to Other Govt Entities Unapp InterUnit Transfers	28,333.00 132,275.00 4,501.00 1,097.845.73 24,262,392.66	4,501.00 * 301,754.35 382,503.99 23,885,448.00 1,710,128.00	
Fund	0890	26,284,335.34	26,284,335.34	
Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.				